

GLOSSARY OF BUDGET TERMS

Appropriation - An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation - A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit - A view of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.

Basis of Accounting – All Governmental Funds are accounted for on a modified accrual basis, i.e. revenues are recorded when susceptible to accrual. Expenditures are recorded when the liability is incurred, except for compensated absences not payable within one year and principal and interest for long-term debt which is recorded when due. All Proprietary Fund types are accounted for using the full-accrual basis of accounting which recognizes revenues when earned and expenses are recognized when incurred.

Basis of Budgeting – Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. Generally, the City uses the modified accrual basis for budgeting of all Governmental Funds and full accrual basis for Proprietary Funds. This is addressed further in the Budget User's Guide near the front of this document.

Beginning / Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal years expenditures/ expenses. This is not necessarily cash on hand.

Bond - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget - A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by

the City Council through a series of study sessions and a formal budget hearing in June. Burbank's fiscal year is July 1 through June 30.

Capital Expenditure – The non-recurring outlay of funds to acquire an asset generally having substantial cost and/or useful life. These are budgeted as either capital improvement or capital outlay.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single- and multiple-year capital expenditures/expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay - A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

Capital Projects - Physical structural improvements with a cost of \$5,000 or more and a useful life of one year or more. Examples include a new park, building modifications, and water main construction.

City Charter - Legal authority approved in 1927 by the voters of Burbank under the State of California Constitution establishing the current Council Manager form of government organization.

City Manager's Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Community Facilities District No. 2005-1 – Community Facilities District No. 2005-1 is a special district formed for the purpose of funding a parking structure within and for the benefit of the District.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation.

Debt Service Requirements - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

Department - An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Discussion Paper – Discussion papers are a vehicle through which departments may present proposals for creating or expanding services/programs to the City Council for consideration. If approved, the subject appropriations are then added to the budget.

Division - A sub-section (or activity) within a department which furthers the objectives of the City Council by providing specific services or a product.

Encumbrances - A legal obligation to pay funds, the expenditure/expense of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund - A type of fund established for the total costs of governmental facilities and services operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting.

Expenditure - The actual spending of Governmental Funds set aside by an appropriation.

Expense - The actual spending of Proprietary Funds (Enterprise and Internal Service Fund types) set-aside by an appropriation.

Executive Team Review – Process wherein the City's executive team reviews all departmental requests for new or enhanced positions, and/or programs.

Fiscal Year - A twelve-month period of time to which a budget applies. In Burbank, it is July 1 - June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

Gann Appropriations Limit – Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Departments financed by the General Fund include Police, Fire, Park, Recreation & Community Services, and others.

General Obligation Bond - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

Grant - Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Interfund Transfers - Monies transferred from one fund to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service Fund - An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. ISF's are self-supporting and only the expense by an ISF is counted in budget totals. Vehicle Equipment and Computer Equipment Replacement Funds are examples.

Materials, Supplies and Services - Expenditures/ expenses which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objectives - The expected results or achievements of a budget activity.

Operating Budget - Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay, and capital improvements.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Performance Measure - Quantitative and/or qualitative measures of work performed related to specific departmental or program objectives.

Public Financing Authority – The Public Financing Authority is a separate entity attached to the City which participates in public financing of city projects and activities.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an ordinance.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Revenue Bonds - A type of bonds usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

Salaries and Benefits - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent.

FUND DESCRIPTIONS

The basic accounting and reporting entity for the City is a fund. A fund is an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The various funds are grouped within three broad fund types, governmental funds, proprietary funds and fiduciary funds. The following section provides further detail as to the specific funds within these broad categories.

GOVERNMENTAL FUNDS

General Fund (001) - The General Fund is used to account for the general operations of the City such as Police, Fire, etc. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds are:

Transportation Funds (Prop A-104, Prop C-105) - These funds are used to provide for the distribution and use of Local Return funds generated by a ½ cent Sales Tax revenue restricted to fund transportation related activities (Prop A, approved by LA County voters in 1980), and projects that benefit and support local transit services (Prop C, approved by LA County voters in 1990).

Transportation Fund AQMD Fees (106) – Funds derived from a small portion of the annual vehicle registration license fees collected by the South Coast Air Quality Management District. These funds are used for selected anti-pollution and transportation projects.

Measure R Transportation (107) - The Local Return Transportation and Traffic and Street Improvement Fund provides for the distribution and use of Local Return funds generated by a ½ cent Sales Tax that was approved by Los Angeles County voters in 2008. Funds are utilized to improve local transit services, transportation infrastructure, public improvements, and citywide roadway related capital improvement projects.

General City Grant Fund (121) - This fund is used to account for grant funds the City receives from Federal, State, and County sources.

Housing, Community Development Block Grants Fund (122) - This fund is used to account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.

Drug Asset Forfeiture Fund (124) - The City receives a portion of funds derived from drug asset seizures within the City's boundaries. These funds can only be expended on specific police related capital and one-time items.

State Gas Tax Fund (125) - This fund is used to account for monies received and expended from the State Gas Tax allocation. These monies are specified for work on street projects within the City.

Disaster Relief Fund (126) - This fund is used to account for monies received and expended from Federal and State grants for extraordinary costs due to natural disasters.

Public Improvement--Development Impact Fees (127) - To account for monies received through developer fees and grants, used for infrastructure improvements throughout the City.

HOME Program Fund (128) - This fund is used to account for monies received and expended by the City as a participant in the Federal Home Investment Partnerships (HOME) Program.

Street Lighting Fund (129) - To account for monies received as a result of the transfer of up to 2% of the gross sales of electricity, at the City Council's discretion, used for maintenance, repairs, and conversion of the City's mercury and low pressure sodium street lights to high pressure sodium lights.

Youth Endowment Services--YES Fund (130) -

This fund was created in the early 1990's to help accumulate funds to support youth activities and projects. Revenues are primarily derived from 5% of all future Redevelopment property tax increment growth. In addition, small portions of additional revenues are generated each year through personal and corporate donations.

Tieton Hydropower Project Fund (133) -

This fund was created in FY 2010-11. The project is comprised of a powerhouse whose entitlement is equally shared between the Cities of Burbank and Glendale. Revenues are billed to recover expenses incurred by the operating agent, Burbank Water & Power.

Magnolia Power Plant (MPP) Fund (483) -

In March, 2003 the City of Burbank entered into a power sales agreement with the Authority for MPP. Fund 483 was established to account for the MPP related activities. The Fund is used to account for the production, distribution, and transmission of power to residents and businesses located within the City.

Housing Authority Fund (117) - To account for monies received and expended in housing assistance to low and moderate income families. Funds are provided by receipts from the Federal Section 8 HUD Program (Housing Assistance Fund), the Federal Section 8 Voucher program, the Federal Rehabilitation program, the HUD Home program, and contributions from the Burbank Redevelopment Agency (Affordable Housing Fund).

Debt Service/General Government - These funds are used to account for the accumulation of resources for, and the payment of, general long term principal and interest. Debt Service Funds are:

Redevelopment Agency Funds (201, 202, 203, 204) – Funds 201 - 204 were established to accumulate funds for payment of several bond issues for the Golden State Project Area, including the 1972, 1978, and 1985 Tax Allocation Bond Series A & B, 1993 Tax Allocation Bond Series A, and the 2003 Tax Allocation Bond Series A (Fund 201); the 2003 Series C bond issue for the City Centre Project Area (Fund 202); the 2002 West Olive revenue Bond Series A (Fund 203); and the 2003 South San Fernando Tax Allocation Bond Series B (Fund 204). Debt Service is primarily financed via property tax increments.

Low/Moderate Housing Debt Service (205) -

This fund was established to accumulate funds for payment of Low/Moderate Income Housing bonds.

Community Facilities District 2005-1 (207) –

This fund was established to accumulate funds for the Community Facilities District 2005-1, a district formed to finance a portion of a parking structure.

Public Financing Authority (320) –

These funds were derived from the sale of bonds for the purpose of acquiring Golden State Redevelopment Project Tax Allocation Bonds, 1993 Series A.

Redevelopment Funds (303, 306) –

The West Olive Project encompasses 128 acres and was adopted in December, 1976 (Fund 303). The Burbank Merged and Amended Project Area incorporates the Golden State Redevelopment Project Area (created in 1970, sunsetting in December 2013), City Centre Redevelopment Project Area (created in 1971, sunsetting in October 2014), and South San Fernando Project Area (created in 1997, sunsetting in June 2028) (Fund 306). To account for redevelopment related activities in these areas. Primary sources of funding have been bond proceeds and property tax increments transferred from the Redevelopment Debt Service Funds.

Low/Moderate Income Housing Fund (305) -

To account for financial resources to be used to increase and improve the supply of low and moderate income housing in the community. The primary source of funds has been the contribution of 20% of tax increment revenues generated by the Redevelopment project areas.

Capital Projects Funds -

These funds are used to account for financial resources to be used for the acquisition or construction of major facilities other than those financed by Proprietary, Special Assessment, and/or Trust Funds.

General City Capital Projects Fund (370) –

To account for General City Capital projects. The primary source of funds are contributions from the General Fund (Fund 001). However, these funds are restricted for capital use.

Parking Authority Funds (210 & 310) – To account for financial resources to be used for the acquisition or construction of public parking facilities and encompass both Debt Service and Capital Projects Funds. The primary source of funds has been parking permit fees.

PROPRIETARY FUNDS

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the users on a continuing basis be financed or recovered primarily through user charges. Enterprise Funds are:

Water Reclamation and Sewer Fund (494) - This fund is used to account for the operation and maintenance of the Water Reclamation Plant and sewage system.

Golf Fund (495) - This fund is used to account for the operation and maintenance of the City's DeBell Golf Course facilities.

Electric and Water Funds (496, 497) - These funds are used to account for the production, distribution, and transmission of portable water and electricity to residents and businesses located within the City.

Refuse Collection and Disposal Fund (498) - This fund accounts for the activities involved in the collection and disposal of refuse throughout the City.

Internal Service Funds - These funds are used to account for financing of goods and services provided by one department to other City departments on a cost-reimbursement basis. Internal Service Funds are:

City Self Insurance Funds (530, 531) - These funds are used to finance and account for the City's Workers Compensation, general liability, and property insurance programs.

Vehicle Equipment Rental (532) - This fund accounts for the operation, maintenance, and timely replacement of the vehicular fleet and equipment utilized by general government departments on a rental fee basis.

Office Equipment Rental Fund (533) - This fund is used to account for the acquisition, maintenance, and replacement of office equipment utilized by City departments.

Municipal Building Replacement Fund (534) - This fund is used to account for and finance the orderly repair and replacement of City facilities.

Communications Equipment Replacement & Maintenance Fund (535) - This fund is used to account for the maintenance and timely replacement of the City's communication equipment.

Computer Equipment Rental Fund (537) – This fund is used to account for the acquisition, maintenance, and replacement of computer equipment utilized by City departments.

FIDUCIARY FUNDS

Agency Funds - These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Examples of Agency Funds are:

Deferred Compensation Fund (644) - This fund is used to account for employee earnings deferred for payment at a later point in time, gains or losses on investment of amounts deferred, and payment of amounts deferred when paid to participants in the program.

Special Assessment Fund (665) - This fund is used for the Debt Service Payments on assessment bonds used to finance improvements. This special assessment district is secured by liens against the assessed properties. Activities financed through assessments include street lighting, utility, and other general infrastructure improvements.

GLOSSARY OF ACRONYMS

AA	Affirmative Action	CDD	Community Development Department
AB	Assembly Bill	CDV	Community Disaster Volunteers
ADA	Americans with Disabilities Act	CEC	California Energy Commission
AQMD	Air Quality Management District	CEMS	Continuous Emissions Monitoring System
ASB	Administrative Services Building	CEQA	California Environmental Quality Act
ATIS	Advanced Traveler Information System	CERT	Community Emergency Response Training
AV	Assessed Value		
BAF	Burbank Athletic Federation	CFAI	Commission on Fire Accreditation International
BCEA	Burbank City Employees Association		
BCP	Burbank Center Plan	CFRA	California Family Rights Act
BEST	Burbank Employment & Student Team	CIP	Capital Improvement Program
BFD	Burbank Fire Department	CIS	Customer Information System
BFF	Burbank Fire Fighters	CNG	Compressed Natural Gas
BFFCOU	Burbank Fire Fighters – Chief Officer’s Unit	COLA	Cost of Living Adjustment
		COP	Certificate of Participation
BHC	Burbank Housing Corporation	COPS	Citizen’s Option for Public Safety
BLT	Burbank Local Transit	CPR	Cardio Pulmonary Resuscitation
BMA	Burbank Management Association	CPUC	California Public Utilities Commission
BMC	Burbank Municipal Code	CRA	California Redevelopment Association
BOU	Burbank Operable Unit	CREST	City Resources Employing Students Today
BPD	Burbank Police Department		
BPOA	Burbank Police Officers Association	CSB	Community Services Building
BRACE	Burbank Residents Assisting in Community Emergencies	CSIP	Collection System Inspection Program
		CSMFO	California Society of Municipal Finance Officers
BS	Black Start		
BTAC	Burbank Temporary Aid Center	CUP	Conditional Use Permit
BTS	Burbank Transportation Service	CUPA	Certified Unified Program Agency
BUSD	Burbank Unified School District	CWA	Customer WEB Access
BWP	Burbank Water and Power	DARE	Drug Abuse Resistance Education
CAFR	Comprehensive Annual Financial Report	DART	Drug Alcohol Resistance Team
CAFS	Compressed Air Foam Systems	DCS	Distributed Control System
CALBO	California Building Officials	DDA	Disposition and Development Agreement
Cal-OSHA	California Occupational Safety and Health Administration	DDC	Department Disaster Coordinators
		DHS	Department of Health Services
CAM	Common Area Maintenance	DMV	Department of Motor Vehicles
CCT	Closed Circuit Television	DMZ	Multiple Secure Environment
CDBG	Community Development Block Grant	DOT	Department of Transportation

DRIVE	Developing Responsible Independent Valued Employees	GTC	Grove Theatre Center
DUI	Driving under the Influence	HMEP	Hazardous Materials Emergency Planning
EAC	Executive Advisory Committee	HOME	Home Investment Partnership Program
EAM	Enterprise Asset Management	HOV	High Occupancy Vehicle (lanes)
EAP	Employee Assistance Plan	HSIP	Highway Safety Improvement Program
EATC	Empire Area Transit Center	HUD	Housing and Urban Development
EBPP	Electronic Bill Presentment Payment	HVAC	Heating, Ventilating, and Air Conditioning
ECAC	Energy Cost Adjustment Charge	IBEW	International Brotherhood of Electrical Workers
ECC	Energy Control Center	IAFIS	Integrated Automated Fingerprint Identification System
EEO	Equal Employment Opportunity	ICIS	Interagency Communications Interoperability System
EIR	Environmental Impact Report	IIPP	Injury and Illness Prevention Program
EMS	Emergency Medical Service	IP	Internet Protocols
EMT	Emergency Medical Technician	ISDA	International Standards & Derivatives Association
EOC	Emergency Operations Center	ISSC	Information Systems Steering Committee
EPA	Environmental Protection Agency	ISO	Independent System Operator
e-PALS	Enterprise Permitting and Licensing System	ISO	Insurance Services Office
ERAF	Educational Revenue Augmentation Fund	IT	Information Technology
ERP	Enterprise Resource Planning	ITS	Intelligent Transportation
EQ	Equipment	iVOS	Valley Oaks System
FCC	Federal Communications Commission	JAWS	Juvenile Alternative Work Service
FEMA	Federal Emergency Management Act	JPA	Joint Power Authority
FERC	Federal Energy Regulatory Commission	LACMTA	Los Angeles County Metropolitan Transportation
FLSA	Fair Labor Standards Act	LAFIS	Los Angeles Automated Fingerprint Identification System
FMLA	Family and Medical Leave Act	LAN	Local Area Network
FPPC	Fair Political Practices	LARUCP	Los Angeles Regional Uniform Code Program
FSS	Family Self-Sufficiency	LDMP	Land Data Management Plan
FTE	Full-time Equivalent	LED	Light Emitting Diode
FTO	Field Training Officer	LES	Law Enforcement Systems
FY	Fiscal Year	LLC	Limited Liability Corporation
GAAP	Generally Accepted Accounting Principles	MCLE	Mandatory Continuing Legal Education
GASB	Government Accounting Standards Board	MDSP	Media District Specific Plan
GFOA	Government Finance Officers Association	MFP	Multi-Functional Printer
GHG	Greenhouse Gas	MOM	Manager of Manager
GIS	Geographic Information Systems		

MOU	Memorandum of Understanding	ROP	Regional Occupational Program
MPI	Material Process Improvement	RSVP	Retired Senior Volunteer Program
MSB	Municipal Services Building	RV	Recreational Vehicle
MS&S	Material Supplies & Services	SAIF	Seniors Against Investment Fraud
MPP	Magnolia Power Plant	SB	Senate Bill
MTA	Metropolitan Transportation Authority	SCADA	Supervisory Control & Data Acquisition
MWD	Metropolitan Water District	SCAG	Southern California Association of Governments
NFIRS	National Fire Incident Reporting System	SCAQMD	Southern California Air Quality Management District
NFPA	National Fire Protection Association	SCBA	Self Contained Breathing Apparatus
NIMS	National Incident Management System	SCPPA	Southern California Public Power Authority
NPDES	National Pollution Discharge Elimination System	SELPA	Special Education Local Plan Area
NPP	Neighborhood Protection Program	SEMS	State-Mandated Emergency Management System
OES	Office of Emergency Services	SF	San Fernando
OPEB	Other Post Employment Benefits	SFTP	Standing Field Treatment Protocol
PARS	Public Agency Retirement System	SIUs	Significant Industrial Users
PAY	Positive Alternatives for Youth	SOC	Standards of Cover
PBID	Property-Based Business Improvement District	SRO	School Resource Officers
PERS	Public Employees' Retirement System	SRT	Special Response Team
PFA	Public Financing Authority	STIP	State Transportation Improvement Project
PIO	Public Information Office	SUSMP	Standard Urban Stormwater Mitigation Plan
PLC	Programmable Logic Control	SWQCB	State Water Quality Control Board
PLF	Public Library Fund	TBD	To be determined
POST	Police Officer Standards and Training	T-BID	Tourism Business Improvement District
PPI	Producers Price Index	TDA	Transportation Development Act
PR	Press Release	TDISA	Temporary Disability Indemnity Statutory Allocation
PRCS	Parks Recreation & Community Services	TDM	Transportation Demand Management
PSA	Professional Services Agreement	TMC	Traffic Management Center
PT	Part Time	TMDL	Total Maximum Daily Load
PW	Public Works	TMO	Transportation Management Organization
RACI	Residential Adjacent Commercial & Industrial Use	TOT	Transient Occupancy Tax
RDA	Redevelopment Agency	TPT	Transient Parking Tax
RFID	Radio Frequency Identification	UAAL	Unfunded Actuarial Accrued Liability
RFP	Request for Proposal	UASI	Urban Area Security Initiative
RFQ	Request for Quotation		
RIMS	Regional Incident Management System		
RMS	Records Management System		
RO	Reverse Osmosis		

UHF	Ultra High Frequency	VLF	Vehicle License Fee
USA	Underground Service Agreement	VWIB	Verdugo Workforce Investment Board
USAR	Urban Search and Rescue	WAM	Work Asset Management
UPS	Uninterruptible Power Supply	WCAC	Water Cost Adjustment Charge
U.S. EPA	United States Environmental Protection Agency	Wi-Fi	Wireless Fidelity
UUT	Utility Users Tax	YES	Youth Endowment Services
VDI	Virtual Desktop Infrastructure	ZLD	Zero Liquid Discharge
VHF	Very High Frequency	ZTA	Zone Text Amendment